

FILING PROCEDURES FOR MODEL 4, VOLUNTARY FILERS

1. Taxpayers should register for Streamlined Sales Tax through the national registration site.
2. Taxpayers will be required to file a Simplified Electronic Return once they have collected \$1,000 in tax for the State of Kentucky.
3. Taxpayers may voluntarily file monthly Simplified Electronic Returns even if they have not reached the \$1,000 in tax due threshold.
4. Taxpayers who have reached the \$1,000 threshold or have been voluntarily filing monthly returns will be required to file an Information Return with the Department of Revenue once every 6 months. Those who have not filed any Simplified Electronic Returns will not be required to file the Information Return.
5. Once registered, taxpayers will be able to file and make payment electronically at the Kentucky Department of Revenue's Web site, <http://revenue.ky.gov/etax.htm>.